

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**M S D Wayne Township (5375)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$463,513	\$443,291	n/a	-4%
	11100 Elementary	\$18,363,283	\$25,610,659	\$25,488,100	39%	0%
	11200 Middle/Junior High	\$9,356,701	\$7,487,729	\$7,006,619	-25%	-6%
	11300 High School	\$6,816,733	\$13,345,134	\$13,344,107	96%	0%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$110,118	n/a	n/a
	11520 Area School Participation	\$248,689	\$178,786	\$87,639	-65%	-51%
	11590 Other Vocational Education Programs	\$505,847	\$759,408	\$529,384	5%	-30%
	11920 Project 4R	\$5,487	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$11,545	\$70,181	\$46,596	304%	-34%
	12210 Mild Mental Handicap	\$3,105,832	\$4,231,289	\$4,502,618	45%	6%
	12220 Moderate Mental Handicap	\$0	\$679,406	\$709,129	n/a	4%
	12310 Orthopedic Impairment	\$2,252,287	\$9,466,654	\$9,115,009	305%	-4%
	12350 Homebound	\$0	\$147,102	\$112,206	n/a	-24%
	12510 Communication Disorder	\$0	\$565,673	\$491,482	n/a	-13%
	12520 Compensatory	\$403,605	\$71,251	\$77,508	-81%	9%
	12610 Learning Disability - Full Time	\$0	\$0	\$0	n/a	n/a
	12620 Learning Disability - All Others	\$0	\$0	\$0	n/a	n/a
	12710 Equal Opportunity At Risk	\$192,869	\$361,387	\$625,830	224%	73%
	12810 Special Education Preschool	\$290,150	\$545,859	\$493,432	70%	-10%
	12900 Other Special Programs	\$20,357	\$1,360,094	\$896,162	> 500%	-34%
	13100 Adult Basic Education	\$258,305	\$419,021	\$363,694	41%	-13%
	13600 Special Interest Programs	\$373,889	\$136,903	\$105,909	-72%	-23%
	13900 Other Adult/Continuing Ed Programs	\$12,722	\$41,493	\$57,862	355%	39%
	14100 Elementary	\$0	\$344,857	\$419,756	n/a	22%
	14200 Middle/Junior High	\$0	\$253,989	\$114,892	n/a	-55%
	14300 High School	\$213,157	\$283,520	\$216,342	1%	-24%
	16100 Remediation Testing	\$101,221	\$357,252	\$351,073	247%	-2%
	16200 Preventive Remediation	\$275,410	\$543,772	\$454,908	65%	-16%
	21520 Speech Pathology Services	\$299,631	\$602,500	\$537,149	79%	-11%
	22210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$128,076	\$215,743	\$289,117	126%	34%
	22230 Audiovisual	\$36,309	\$18,536	\$23,034	-37%	24%
	22240 Education Television	\$518	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$18,174	\$17,682	\$20,389	12%	15%
	24100 Office of the Principal Services	\$2,508,584	\$4,089,070	\$4,383,451	75%	7%
	25820 Textbooks and Repairs	\$756,299	\$1,983,703	\$768,427	2%	-61%
	25840 Other Textbook Rental Services	\$0	\$3,030	-\$353,617	n/a	< -500%
	25860 Textbooks and Workbooks	\$58,380	\$0	\$0	-100%	n/a

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	25870 Materials and Supplies	\$459	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$1,555,217	\$4,139,394	\$4,362,404	181%	5%
	41100 Transfer Tuition	\$127,580	\$261,365	\$211,021	65%	-19%
	41300 Area Vocational Schools	\$0	\$1,551,465	\$953,178	n/a	-39%
	41400 Joint Services and Supply	\$0	\$1,894,448	\$1,555,685	n/a	-18%
<b>Student Academic Achievement Total</b>		<b>\$48,297,316</b>	<b>\$82,501,866</b>	<b>\$78,913,904</b>	<b>63%</b>	<b>-4%</b>
<b>Student Instructional Support</b>						
	21120 Attendance Services	\$3,240	\$1,015	\$0	-100%	-100%
	21190 Other Attendance/Social Work Services	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$1,090,975	\$1,508,869	\$1,372,683	26%	-9%
	21290 Other Guidance Services	\$6,538	\$348	\$0	-100%	-100%
	21340 Nurse Services	\$433,596	\$627,192	\$608,064	40%	-3%
	21390 Other Health Services	\$225	\$89,222	\$52,033	> 500%	-42%
	21420 Psychological Testing	\$370,887	\$647,254	\$573,459	55%	-11%
	22110 Service Area Direction	\$89,912	\$51,205	\$37,389	-58%	-27%
	22120 Instruction & Curriculum Development	\$45,610	\$557,569	\$463,756	> 500%	-17%
	22130 Instructional Staff Training Services	\$519	\$587,628	\$610,620	> 500%	4%
	22190 Instructional Staff Training Services - Other	\$0	\$153,631	\$0	n/a	-100%
	23110 Service Area Direction	\$24,147	\$38,326	\$40,068	66%	5%
	23190 Other Governing Body Services	\$17,857	\$17,631	\$39,015	118%	121%
	23210 Office of the Superintendent	\$670,803	\$1,600,763	\$1,671,137	149%	4%
	23220 Community Relations	\$385,028	\$495,286	\$502,734	31%	2%
	23290 Other Executive Administrative Services	\$542,071	\$623,687	\$693,641	28%	11%
	24900 Other Support Services - School Admin.	\$0	\$40,709	\$0	n/a	-100%
	26450 Health Services	\$13	\$201,419	\$1,170	> 500%	-99%
	26710 Technology Support and Maintenance	\$0	\$1,611,572	\$2,079,304	n/a	29%
<b>Student Instructional Support Total</b>		<b>\$3,681,422</b>	<b>\$8,853,327</b>	<b>\$8,745,074</b>	<b>138%</b>	<b>-1%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$175,776	\$295,741	\$369,344	110%	25%
	25110 Office of the Business Manager	\$91,040	\$421,928	\$322,827	255%	-23%
	25240 Payroll Services	\$61,343	\$138,945	\$137,403	124%	-1%
	25250 Financial Accounting	\$261,145	\$230,187	\$254,097	-3%	10%
	25270 Property Accounting	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$9,135	\$14,962	\$13,307	46%	-11%
	25295 Bank Service Charge	\$153	\$25,183	\$25,023	> 500%	-1%
	25299 Other	\$0	\$250,239	\$466,989	n/a	87%
	25360 Rent of Buildings & Equipment	\$1,753	\$180,837	\$338,090	> 500%	87%

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	25410 Service Area Direction	\$87,755	\$83,087	\$92,760	6%	12%
	25420 Maintenance of Buildings	\$5,211,332	\$8,514,330	\$9,035,848	73%	6%
	25430 Maintenance of Grounds	\$0	\$200,000	\$0	n/a	-100%
	25440 Maintenance of Equipment	\$500,733	\$3,018,867	\$4,246,476	> 500%	41%
	25450 Vehicle Maintenance (other than buses)	\$0	\$0	\$0	n/a	n/a
	25460 Security Services	\$223,056	\$425,445	\$445,549	100%	5%
	25470 Insurance (other than buses)	\$1,219,081	\$916,110	\$478,343	-61%	-48%
	25490 Other Operating/Maintenance of Plant	\$0	\$24,373	\$14,100	n/a	-42%
	25510 Service Area Direction	\$107,640	\$592,074	\$679,800	> 500%	15%
	25520 Vehicle Operation	\$1,962,591	\$3,844,708	\$3,804,636	94%	-1%
	25530 Monitoring Services	\$0	\$6,423	\$4,241	n/a	-34%
	25540 Vehicle Servicing and Maintenance	\$795,877	\$1,372,270	\$1,641,136	106%	20%
	25550 Purchase of School Buses	\$650,610	\$1,278,410	\$2,681,330	312%	110%
	25560 Insurance on Buses	\$216,429	\$363,530	\$164,566	-24%	-55%
	25590 Other Pupil Transportation Services	\$106,440	\$73,862	\$90,618	-15%	23%
	25591 Bus Driver Training	\$0	\$7,253	\$3,884	n/a	-46%
	25610 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	25620 Food Preparation and Dispensing	\$1,338,257	\$2,176,052	\$2,225,991	66%	2%
	25640 Food Purchases	\$45,088	\$3,231,226	\$3,171,938	> 500%	-2%
	25690 Other Food Services	\$1,605,777	\$321,841	\$311,756	-81%	-3%
	25730 Warehousing and Distributing	-\$134,982	\$25,126	\$6,805	n/a	-73%
	25740 Printing, Publishing and Duplicating	\$32,954	\$90,528	\$95,406	190%	5%
	25790 Other Internal Services	\$0	\$971,690	\$1,101,299	n/a	13%
	25910 Judgements	\$0	\$0	\$0	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	\$5,959	\$35,012	\$48,553	> 500%	39%
	26499 Other	\$860	\$866,968	\$2,417,414	> 500%	179%
	29000 Support Services - Other	\$0	\$68,151	\$84,012	n/a	23%
	31000 Direction of Community Services	\$145,963	\$157,730	\$151,293	4%	-4%
	32000 Community Recreation	\$22,078	\$48,896	\$43,794	98%	-10%
	34000 Athletic Coaches	\$492,872	\$670,361	\$674,386	37%	1%
	39900 Other Community Services	\$20,096	\$52,287	\$57,082	184%	9%
	49200 Scholarships	\$0	\$0	\$0	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$7,182,875	\$272,839	\$300,723	-96%	10%
<b>Overhead and Operational Total</b>		<b>\$22,439,684</b>	<b>\$31,267,471</b>	<b>\$36,000,818</b>	<b>60%</b>	<b>15%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$107,592	\$0	\$0	-100%	n/a
	25330 Professional Services	\$187,017	\$3,326,279	\$1,926,955	> 500%	-42%
	25350 Building Acquisition/Construction/Improvement	\$518,515	-\$926,828	\$10,956,821	> 500%	n/a

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	25351 Building Acquisition/Construction/Improvement	\$2,105,730	\$17,852,512	\$11,020,938	423%	-38%
	25380 Purchase of Mobile or Fixed Equipment	\$4,201,829	\$7,941,517	\$6,039,576	44%	-24%
	25390 Other Facilities Acquisition & Construction	\$0	\$748,245	\$198,841	n/a	-73%
	51100 Bonds, PRINCIPAL OF DEBT	\$1,000,000	\$3,528,011	\$1,885,000	89%	-47%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$0	\$0	\$0	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$39,191	\$808,779	\$1,401,442	> 500%	73%
	52400 School Bus Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$0	\$11,111,258	\$18,033,383	n/a	62%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$787,283	\$716,672	n/a	-9%
	59100 Bond Registrars Fee	\$0	\$45,038	\$40,895	n/a	-9%
	59200 Bond Bank Fee	\$0	\$350	\$389	n/a	11%
<b>Nonoperational Total</b>		<b>\$8,159,874</b>	<b>\$45,222,442</b>	<b>\$52,220,912</b>	<b>&gt; 500%</b>	<b>15%</b>
<b>prorated</b>						
	26491 PERF	\$1,014,976	\$1,696,819	\$1,806,390	78%	6%
	26492 Social Security	\$4,090,839	\$6,417,921	\$6,298,503	54%	-2%
	26494 Group Insurance	\$2,734,782	\$8,377,044	\$12,407,037	354%	48%
	26496 Unemployment Compensation	\$15,990	\$68,216	\$94,970	494%	39%
<b>prorated Total</b>		<b>\$7,856,588</b>	<b>\$16,560,000</b>	<b>\$20,606,901</b>	<b>162%</b>	<b>24%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$54,385,789	\$94,919,798	\$94,623,700	74%	0%	60.1%	51.5%	48.2%
Student Instructional Support	\$4,102,819	\$10,186,273	\$10,465,646	155%	3%	4.5%	5.5%	5.3%
Overhead and Operational	\$23,755,149	\$34,022,523	\$39,133,108	65%	15%	26.3%	18.4%	19.9%
Nonoperational	\$8,191,129	\$45,276,511	\$52,265,155	> 500%	15%	9.1%	24.6%	26.6%
<b>Grand Total</b>	<b>\$90,434,885</b>	<b>\$184,405,106</b>	<b>\$196,487,609</b>	<b>117%</b>	<b>7%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>64.7%</b>	<b>57.0%</b>	<b>53.5%</b>